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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

FISCHER et al.

Atty. Ref.: 264-149

Serial No. 09/363,411

TC/A.U.: 2644

Filed: July 29, 1999

Examiner: Mei, Xu

For: AUDIO CASSETTE EMULATOR

* * * * *

August 20, 2004

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

This is in reply to the above-captioned Notice dated August 12, 2004 indicating the Amendment filed June 25, 2004 is deficient/non-compliant in that "A complete listing of all of the claims is not present."

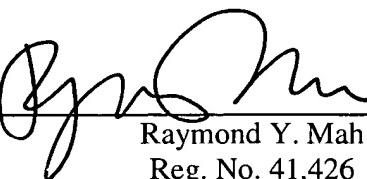
Attached please find a revised "Amendments to the Claims" section of Applicant's June 25, 2004 Amendment including a complete listing of the claims.

This response is timely filed. Please proceed to process the Amendment filed June 25, 2004 and with the examination of this application.

Respectfully submitted,

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By:



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